

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF INTEGRITY AND OVERSIGHT**

**PROACTIVE INTEGRITY SURVEY OF THE  
RECORDER OF DEEDS (ROD), OFFICE OF TAX  
AND REVENUE (OTR)**



**DRAFT REPORT**

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**ACRONYMS**

CFO	Chief Financial Officer
CID	Criminal Investigations Division
CIGIE	Council of the Inspector General on Integrity and Efficiency
DIS	Document Intake Sheet
DC	District of Columbia
E-Stars	A Recordation and Cashiering System used by ROD
iNovah	The OFT Cashiering/Point of Sale System
MOU	Memorandum of Understanding
OCFO	Office of Chief Financial Officer
OCIO	Office of the Chief Information Officer
OFT	Office of Finance and Treasury
OIO	Office of Integrity and Oversight
OTR	Office of Tax and Revenue
PD	Position Description
SOAR	System of Reporting and Accounting
SOP	Standard Operating Procedure
ROD	Recorder of Deeds

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## INTRODUCTION

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### OVERVIEW

The Office of Integrity and Oversight (OIO) has completed a proactive integrity survey of the Recorder of Deeds' (ROD) operations within the Office of Tax and Revenue (OTR). This proactive integrity survey was included in the OIO FY 2011 Annual Audit Plan as part of our continuous monitoring of OTR. The overall objective of this survey was to determine whether ROD efficiently and effectively fulfills its mission of being the official repository of all land records and general public instruments for the District of Columbia (DC) for the purposes of centralization and automation of functions in order to streamline government operations. Additionally, our survey included assessing best practices as defined by CIGIE as it relates to how revenue generated is collected, recorded and deposited in accordance with the applicable laws, regulations, and internal policies and procedures.

The primary duties and functions of ROD are:

- to serve as the office of record for recording, filing and handling of all public records in the form of deeds, deeds of trust, chattel mortgages, contracts and other instruments in writing affecting a right, title or interest in real and personal property in DC;
- maintain an index to real property in DC through which the recorded history of ownership of such property is made available to the public;
- collect all fees, license taxes, penalties and other charges as prescribed in or under the authority of the applicable legislation and deposit same with the Office of Finance and Treasury (OFT);
- serve as an office of record for the receipt, scanning, filing, indexing, mailing and handling of all recordation instruments.

Our survey included assessing whether ROD complies with applicable laws, regulations and internal policies and procedures; has adequate internal controls to safeguard assets from fraud, waste and abuse and has updated policies and procedures in place for current operations.

### CONCLUSIONS

We identified three weaknesses that impact ROD's operations.

First, we found that the departure of the OFT cashiers from the ROD worksite has contributed to an increased workload backlog and untimely deposits of funds.

Second, we found that ROD needs to update their policies and procedures. The ROD Policy and Procedures Manuals we were provided addressed the operations of the Examination Division and the cashiering function and did not address other ROD operations.

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## INTRODUCTION

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Third, ROD could benefit from streamlining and re-engineered business operations that emphasize efficient and effective methods to process ROD transactions.

### SUMMARY OF RECOMENDATIONS AND MANAGEMENT ACTIONS

OIO addressed three recommendations to the Deputy Chief Financial Officer (DCFO), OTR and the DCFO and Treasurer, OFT. We recommended, in part that the DCFO, OFT reassign OFT cashiers to the ROD worksite on a permanent basis.

To avoid the loss of income associated with untimely deposits and the possibility of misappropriation of funds, we recommend the DCFO, OTR direct the Director of ROD take the following actions:

- Closely examine the in-house check processing at ROD for the purpose of streamlining this activity to achieve utmost efficiency, with appropriate controls to assure timely deposit, no later than two business days after receipt.
- Establish a ROD wide standard for processing “mailed-in” checks. Include in this standard a timeline notification to OFT and OTR management when the backlog exceeds a specific number of business days.
- Review and evaluate the effectiveness of current ROD policies and procedures. Where necessary, revise and develop policies and procedures that address current ROD operations and standards.
- Streamline and re-engineer the workload processes in order to create a more efficient and cost effective manner of conducting their business.
- Identify a method to reduce continuous backlogs.
- Conduct routine staff meetings with the entire staff.
- Conduct brainstorming sessions.
- Develop annual planning sessions.

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## INTRODUCTION

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### BACKGROUND

The ROD's mission is promulgated by the Real Estate Deed Recordation Tax Act as amended (March 2, 1962, 76 Stat.11, Public Law 87-408 Title III, D.C. Code 42-11-1 et seq., 2001 Edition). This section states that "ROD will "serve as an office of record for the recording, filing and handling of all public records in the forms of deeds, deeds of trust..." The primary function of the ROD, an administration within OTR, is to serve as the official repository of all land records and general public instruments for the DC. ROD is responsible for the collection of all recordation and transfer taxes, and filing fees on instruments being recorded and maintains these records for public inspection. ROD has four units; Examination; Customer Service; Production and Administration.

The ROD collected approximately \$205 million in annual tax revenues for the fiscal year of 2009 and \$235 million in fiscal year 2010. Appendix A provides additional detail on these revenues.

Prior to June 28, 2010, five ROD legal instrument examiners and three OFT cashiers processed the legal instruments and receipts. The daily work volume allowed the eight employees to maintain a three day backlog of unprocessed documents and receipts. On June 28, 2010, when ROD moved to their new location at the Southwest Waterfront, the OFT cashiers were removed from the ROD work site.

We evaluated ROD's operations prior to their move versus after the move.

### **ROD Workflow Process Before June 28, 2010**

Appendix B provides a graphic depiction of the ROD workflow.

The daily workflow begins with incoming documents which require services such as recording deeds, deeds of trusts, etc. and collecting the recordation tax, transfer tax, surcharge and other fees collected by the District government and photo copying of documents. Customers submit these documents through various sources/formats, such as electronic-filing, by regular or express mail, and in-person through the Customer Service Unit which is staffed by five employees.

Based on ROD's assessment, the Examination Unit either stops processing and returns or mails the documents back to the customers with a note identifying the deficiencies. Once the deficiencies are cured by the customer, the documents can be re-submitted to ROD. The Examination Unit's Supervisor stated that, depending on the volume, it takes between three to five days to complete examination of documents before forwarding the batches to the OFT cashiering Unit.

The OFT cashiers received cross training from both the ROD Examination and Production Units in their individual operations. The cashiers in addition to processing the receipts, verified the adequacy of the documentation and either sent the documents to the Production Unit or returned

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## INTRODUCTION

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the documents to the Examination Unit for corrections. This process eliminated a potential three to five day delay for the Production Unit to identify the errors and return the documents to the Examination Unit.

### **ROD Workflow Process After June 28, 2010**

Appendix C graphically depicts the post June 28, 2010 workflow process.

We noted the following changes in the post June 28, 2010, workflow:

- he Administration Unit was reduced from three staff to a single individual. T
- he Examination Unit, with cross training from the Production Unit and OFT cashiers, now perform cashiering and quality review functions in addition to document examination. T
- OD staff we interviewed stated the time spent examining documents was reduced from eight hours to five. R

### **Objectives, Scope, and Methodology**

The primary objectives of this survey were to determine whether the ROD:

- Complies with applicable laws, regulations and internal policies and procedures;
- Has adequate internal controls to safeguard assets from fraud, waste and abuse;
- Has updated policies and procedures in place for current operations.

To accomplish our objectives, we reviewed the applicable District laws and regulations; we also reviewed and analyzed ROD's Standard Operating Procedures and internal controls. We reviewed the recordation and cashiering system used by ROD, E-Stars and OFT's Cashiering/Point of Sale System (i-Novah.) We conducted thorough site visits of the new and old ROD sites. We conducted a walkthrough of all departments and visually inspected and evaluated the workflow process. We interviewed officials and staff from the ROD and OFT.

We reviewed the ROD operations that were in effect during the period of December 2010 through February 2011, except where specifically noted in the report.

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## FINDINGS AND RECOMMENDATIONS

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<b>FINDING 1: OFT Cashiers Departure from the ROD Work Site</b>
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### SYNOPSIS

The removal of OFT cashiers on 6/28/2011, from the ROD worksite has contributed to an increased work load backlog and untimely deposits of funds.

In 2000 OFT took over the ROD's cashiering Unit. The Chief Financial Officer (CFO) wanted OFT to take over the collection of revenue from the ROD. The rationale for this change in operation came from a 2003 OIO audit<sup>1</sup> which recommended that OFT needed to take a larger role in the oversight and management of the cashiers. The audit findings discerned that ROD management was not providing the necessary oversight of the cashiering function and processes were not in compliance with best cash handling practices.

The reassignment of the cashiers reduced the available staff for processing documents by 40 percent and was a significant factor in the increased backlog of unprocessed documents and payments. ROD staff estimated that the backlog increased approximately to the equivalent of one day of unprocessed transactions each week.

### DISCUSSION

Based on our inquiries and walk through site visit, we noted that the ROD operations have a continual backlog of their work as a direct result of the OFT cashiers being removed from the ROD site. According to the ROD staff, prior to June 28, 2010, the cashiers corrected errors before the documents were sent to the Production Unit. ROD has cross-trained the cashiers in the Production Unit's procedures for document review. After June 28, 2010, the Production Unit assisted in retraining the Examination Unit, which resulted in a decrease in time for processing the incoming documents. Additionally, the reassignment of Production and Customer Service Unit personnel from their own duties to assist the Examination Division to examine documents created backlogs and overloads in those Units.

We concluded after our analysis and interviews with ROD staff and the OTR cashiers, the reassignment of the cashiers resulted in a significant loss of production. Further, the training process for the staff assigned to the cashiering function was hampered by the absence of written procedures and the ability to only receive checks in payment of the document fees. This created a physical backlog of customers at ROD waiting to pay document fees, as the customer would be required to go across the street with their cash or credit card payment and the ROD staff member would be unable to process other payments until the first customer's transaction was completed.

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<sup>1</sup> *Cash Collection Review at the OFT/ROD, IA:OFT:2306-M114 7/20/2003*



## FINDINGS AND RECOMMENDATIONS

At the time of our first site visit on 12/21/10, the Examination Division had a three month backlog of documents and checks that had not been processed. The Deputy Director, ROD stated that they just completed processing the September, 2010 backlog. We observed during the site visit that 15 United States Postal Service mail tubs held unprocessed “regular” mail and several batches of unprocessed “bulk” mail.

**Table 2**  
**Comparison of ROD Front Burner Reports for the Weeks Ending December 30, 2010 and April 1, 2011**

Dashboard Indicator	December 30	April 1
Total Documents Processed	1,737	2,574
Total Dollar Amount of Recorded Documents	\$3970,472	\$7,970,173
Bulk Recording Processed through (Date of Receipt)	Dec. 21, 2010	March 30, 2011
Bulk Document Backlog	1,742,563	802,126
Document Backlog – Mail [Unrecorded Deposits]	\$420,000	\$37,212
E-Recorded Documents	303	726
E-Recorded Dollar Amount	\$108,913	\$1,545,748
Regular Mail Examined through	Nov. 9, 2010	March 30, 2011
Express Mail Examined through	Oct. 21, 2010	March 30, 2011
Regular and Express Mail Payments – Deposited Through	Oct. 19, 2010	March 29, 2011

**Source:** ROD “Weekly Front Burner Reports” for the weeks noted.<sup>2</sup>

As indicated by the front burner reports it is clear that the workload has increased and the unprocessed backlog has declined significantly.

On December 21, 2010 OIO conducted its first walkthrough of the ROD document processing. During this walkthrough we became aware of a very large backlog of unprocessed documents and cash receipts. The volume of unprocessed documents and receipts caused us to meet with senior OTR and OFT management on the same day to develop an immediate physical response to the condition. As part of this response and corrective action, OFT cashiers calculated unprocessed regular mail receipts of \$424,723 and unprocessed bulk mail receipts of \$1.7 million. OIO deemed that this response was more effective and timely than the issuance of a Management Alert.

Our review further revealed that a \$3 million batch processed on 12/15/10 was returned by the OFT cashiers for a \$.50 error (shortage). That error delayed the processing of that entire batch. The error was corrected by preparing a new SOAR document to reflect the adjustment of the error and resubmitted to OFT cashiers the following day.

**ROD PERSPECTIVE:** The Deputy Director of ROD stated that OFT advised his staff that

<sup>2</sup> The “Front Burner Reports” are key data points that provide the ROD and OCFO Senior Management with data on the size of any unprocessed documents and revenues. The reports provide an indicator of the revenue from real property sales and refinancing activities.

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## FINDINGS AND RECOMMENDATIONS

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they cannot isolate one check from a batch of checks; that they have to return the entire batch, which further delays processing and effectuating funds deposit in the bank. Through our research, we determined that in fact a SOAR miscellaneous coupon -1502 can be prepared in the event of an error such as the one referenced above and the document in question can in fact be isolated from the batch.

The Deputy Director and staff believed that removal of the OFT cashiers from the ROD adversely impacted the workflow and contributed to the backlogs within all units of ROD. The workload volume fluctuates in ROD on a day to day basis. ROD staff told us that prior to the cashiers' reassignment, approximately 800 documents were processed daily and customers received their documents within 2-7 days.

The Deputy Director stated that ROD originally had eight employees working on the entire process; five legal instrument examiners and three OFT cashiers. Now the five legal instrument examiners are expected to do the work of eight people coupled with the fact that the workload has increased exponentially. There is a larger volume of work to be processed with fewer employees. ROD needs more full time employees to allow for an adequate staffing level.

With the removal of the three OFT cashiers, the five remaining employees are to carry out the cashiering functions in addition to their regular examination functions. According to the Director, he warned senior OTR management shortly after the reassignment of the OFT cashiers of the potential large backlog.

At the time of our fieldwork, ROD accumulated a daily unprocessed backlog of 30 percent of the documents received. This condition results in adding an additional day of unprocessed documents every week.

ROD utilized two temporary employees obtained through a contractor, to significantly reduce the backlog. The Deputy Director stated while this was an effective short term solution, an effective longer term solution is for ROD to obtain additional full-time staff to perform these functions.

The Director stated that ROD has a "bifurcated process" from the absorption of the cashiering function. The Director advised that the lead instrument examiners have been assigned cashiering responsibilities along with their existing duties and that he is currently concerned about the way ROD conducts their business functions. Specifically, that the cashiering function is not handled by cashiers and that he does not believe that the examiners have the requisite skill sets to perform the cashiering function

**OFT's Perspective:** The Associate Treasurer advised that the Treasurer wanted OFT's cashiering function to be centralized. OFT provided training to the ROD examiners when they assumed the cashiering function. When the OFT cashiers were on site at ROD they were cashiering and the examiners were examining the documents. The cashiers do not recall there being a backlog in the work during that time. The majority of the cashiers interviewed believe that OFT cashiers should be returned to the ROD work site to perform cashiering duties.

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## FINDINGS AND RECOMMENDATIONS

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The Associate Treasurer believes that OFT has provided requisite training to the ROD staff to enable them to perform cashiering duties. The Associate Treasurer advised us that issues continue to come up with ROD and that the current ROD operation is inefficient. Employees need to be held accountable and employee attitudes and productivity need to improve. The Associate Treasurer believes that ROD employees are resistant to performing the cashiering function.

The Associate Treasurer believes that the ROD process needs to be fixed. Work needs to be redirected. Regarding the production issues; employees need to be held accountable regarding knowledge and volume. ROD has an adequate number of people to perform their work and the appropriate databases to do the work. The Site manager needs to assign the work tasks so that they hit the production numbers. OFT has assigned a manager to monitor the process and to determine if additional training is needed. ROD should report the accomplishments, backlogs, etc. on a daily or weekly basis and identify what tasks have not been met and why. This reporting should not occur on a haphazard basis. Reports can be pulled to monitor this activity via automation. ROD should establish a benchmark e.g., 15 days for a normal backlog of work and make the appropriate notification to OFT versus allowing a 3 month backlog of unprocessed work to exist.

The Associate Treasurer advised that when OFT cashiers were on site at ROD they were examining files, placing labels on documents, etc. There needs to be a separation of duties. Examination is not a part of the cashiering function. The process should simply be to separate the document from the checks. Cashiering is receiving tender, cash, batching/packaging and sending out to the bank for deposit and obtaining receipt.

The 3 month backlog that existed when we conducted our site visit is unacceptable for legal requirements, customer service and lost revenues by checks comprising millions of dollars being retained in ROD versus being deposited in the bank and drawing interest. The timely deposits of revenue permits DC to better manage its financial resources and maximize its investment earnings. Additionally, undeposited receipts are at a risk of manipulation or loss.

OFT was not responsive to providing OIO with the reason(s) for the removal of OFT cashiers from the ROD work site in 2010. Centralizing the cashiering function based on a 2003 audit report does not proffer appropriate rationale for the 2010 change in function.

During the period that OFT cashiers were on site at ROD the workflow ran much smoother, the backlogs in processing and depositing funds were far less and the error rates were smaller than they currently exist.

The timely deposit of revenues permits the District to better manage its financial resources and maximize its investment earnings. At the time of our site visit (12/21/10) the Examination Division had a three month backlog of documents accompanied by checks that had not been processed. Appropriate measures need to be taken to avoid the potential loss of income associated with untimely deposits and the possibility of misappropriation of funds.

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## FINDINGS AND RECOMMENDATIONS

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**Recommendation #1:** We recommend that the DCFO/Treasurer, OFT take the following corrective action:

1. Reassign OFT cashiers to the ROD worksite on a permanent basis.

The return of OFT dedicated cashiers would assist greatly with preventing extensive backlogs, aid with the segregation of duties and greatly improve ensuring the revenue that is generated is deposited in a timely fashion.

We recommend that the DCFO, OTR direct the Director of ROD take the following actions:

2. Closely examine the in-house check processing at ROD for the purpose of streamlining this activity to achieve utmost efficiency, with appropriate controls to assure timely deposit, no later than two business days after receipt.
3. Work to reduce the number of days it takes for “mailed-in” checks to be processed across two operating units. This would entail a review of the check-routing process currently in place; however, any changes should assure the integrity of receipts with appropriate segregation of duties and internal controls.
4. Establish a benchmark to provide OTR and OFT management notification if there is a backlog of work greater than 15 days. The 15 day measurement was recommended by the Associate Treasurer, OFT.

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## FINDINGS AND RECOMMENDATIONS

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### FINDING 2: ROD Policies and Procedures

#### SYNOPSIS

The Production, Customer Service Unit and Administrative Office Functions have no written internal procedures.

#### DISCUSSION

Our review of the Policy and Procedures Manual demonstrated that it is not inclusive of all components of the ROD. Our review of all of ROD's written procedures demonstrated that there were no internal procedures for all units. ROD's policy and procedures manual center primarily around the Examination Division and the cashiering function. ROD's Policy and Procedures Manual is unsigned and undated. This document appears to have been hurriedly put together.

In July 2003, OIO conducted a *"Cash Collection Review at the Office of Finance and Treasury /Recorder of Deeds* (IA:OFT:2306-M14) and in September 2009 issued a "Final Report on Review of OFT's Cashiering Operations and Related Activities of ROD for the Period October 1, 2007 – September 30, 2008. These prior reports contained many of the same issues noted in this new draft report, moreover, the "repeat findings" identified in the new report indicate that OIO's earlier recommendations were not fully implemented.

ROD does not have written policies and procedures, which detail management's criteria for executing the organization's operations. These policies and procedures should document business processes, personnel responsibilities, and ROD operations as well as promote uniformity in executing and recording transactions.

#### Recommendations

The DCFO, OTR should direct the Director, ROD to take the following corrective actions:

5. Take an inventory of its written policies and procedures over all areas of ROD's program operations, including a review of internal and segregation controls; and where lacking, ROD should accordingly update and revise such procedures and controls as appropriate, to achieve improved operational effectiveness, sound internal controls, and transparent audit trails.

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### FINDING 3: Streamline and Re-Engineer ROD Processes

#### SYNOPSIS

ROD management needs to streamline the entire workload process in order to create a more efficient, cost-effective manner of conducting their business. ROD process is perceived by some of its employees and OFT management officials to be chaotic and inefficient and requires an overhaul. The Associate Treasurer, OFT believes that the ROD processes need to be fixed and that work needs to be redirected. Further, regarding production issues; employees need to be held accountable regarding knowledge and volume. The ROD manager needs to assign the work tasks so that they hit the production numbers. OFT has been managing the process and monitoring it to determine if additional training is needed by the Examiners. The Associate Treasurer believes that ROD should report the accomplishments, backlogs, etc. on a daily or weekly basis and identify what tasks have not been met and why. This reporting should not occur on a haphazard basis. Reports can be pulled to monitor this activity via automation. Some ROD employees believe that the process in ROD needs to be improved e.g., log in the mail; allocate a certain amount of work to an employee and designate a daily quota. The current process is obsolete. This would be a better process because the “bulk” would be logged in and assigned to individual employees and the employees should be held accountable for their work assignments. Further, some ROD employees do not believe that the examination function and the cashiering function should not be co-mingled and that there should be a segregation of duties.

#### DISCUSSION

ROD should review the operations in the Examination Division with a fine tooth comb and ensure that the work is posted when it comes in. The Examination process needs to be streamlined and documents should be indexed and scanned right then and there. The data entry process should be streamlined as well. There is no need for the data entry part when the staff is already looking at scanned documents. Automation was supposed to eliminate a lot of work and that has not reached fruition.

Based on our discussions with staff and visual examination of processes and documents we determined that the workload has increased exponentially since the departure of the OFT cashiers. The human resources have decreased dramatically and the workflow has increased exponentially.

We observed that ROD does not function as a Unit. One of the changes in the workflow after the

## FINDINGS AND RECOMMENDATIONS

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withdrawal of OFT cashiers was that employees were being pulled from different directions to help the Examination Unit reduced its backlog. The examiners have different assignments on a daily basis. The number of permanent staff has not changed but the addition of daily temporary help of three to four (3-4) staff was required to help decrease the backlog.

Upon completion of our interviews with the examiners the consensus was that ROD needs order; it is not structured. The examiners believe it would be much more efficient if there was a weekly rotational schedule versus on a day to day basis.

**Recommendations:** We recommend that the DCFO, OTR direct the Director, ROD to take the following corrective actions:

6. Streamline the workload processes in order to create a more efficient, cost-effective manner of conducting their business in accordance with all applicable legal regulations and to identify a method to reduce continuous extensive backlogs.
7. Conduct routine staff meetings with the entire staff.
8. Conduct brainstorming sessions.
9. Develop annual planning sessions.
10. Introduce team building activities.
11. Establish cohesion, accountability and management involvement in the day to day operations.

## Appendix A

### Register of Deeds Revenues for Fiscal Years 2009 and 2010

Agency Object Title	FY 2009 Receipts <sup>1,2</sup>	FY 2010 Receipts <sup>1,2</sup>	Total Receipts <sup>1</sup>
Deed Recordation Fee	5,906,255	7,895,518	13,801,773
Other Revenues	2,281,977	2,178,916	4,460,893
Deed Recordation Taxes	16,703,263	15,737,381	32,440,644
Deed Recordation Taxes – 1.5%	319	152,596	152,915
Deed Recordation Taxes – 1.45%	91,893,070	95,839,256	187,732,326
Deed Transfer Taxes	13,696,131	14,123,096	27,819,226
Deed Transfer Taxes – 1.45%	64,339,411	79,225,440	143,564,851
Economic Interest	8,375,781	11,480,915	19,856,696
Co-Op Recordation Taxes – 2.2%	-0-	1,518,256	1,518,256
Co-Op Recordation Taxes – 2.9%	-0-	5,219,058	5,219,058
Other Revenue – Recorder of Deeds Surcharge	930,437	671,827	1,602,265
Other Revenue – Recorder of Deeds Copy & Subscriptions	561,892	1,037,510	1,599,402
<b>Total Cash Receipts <sup>1</sup></b>	<b>204,688,537</b>	<b>235,079,769</b>	<b>439,768,306</b>

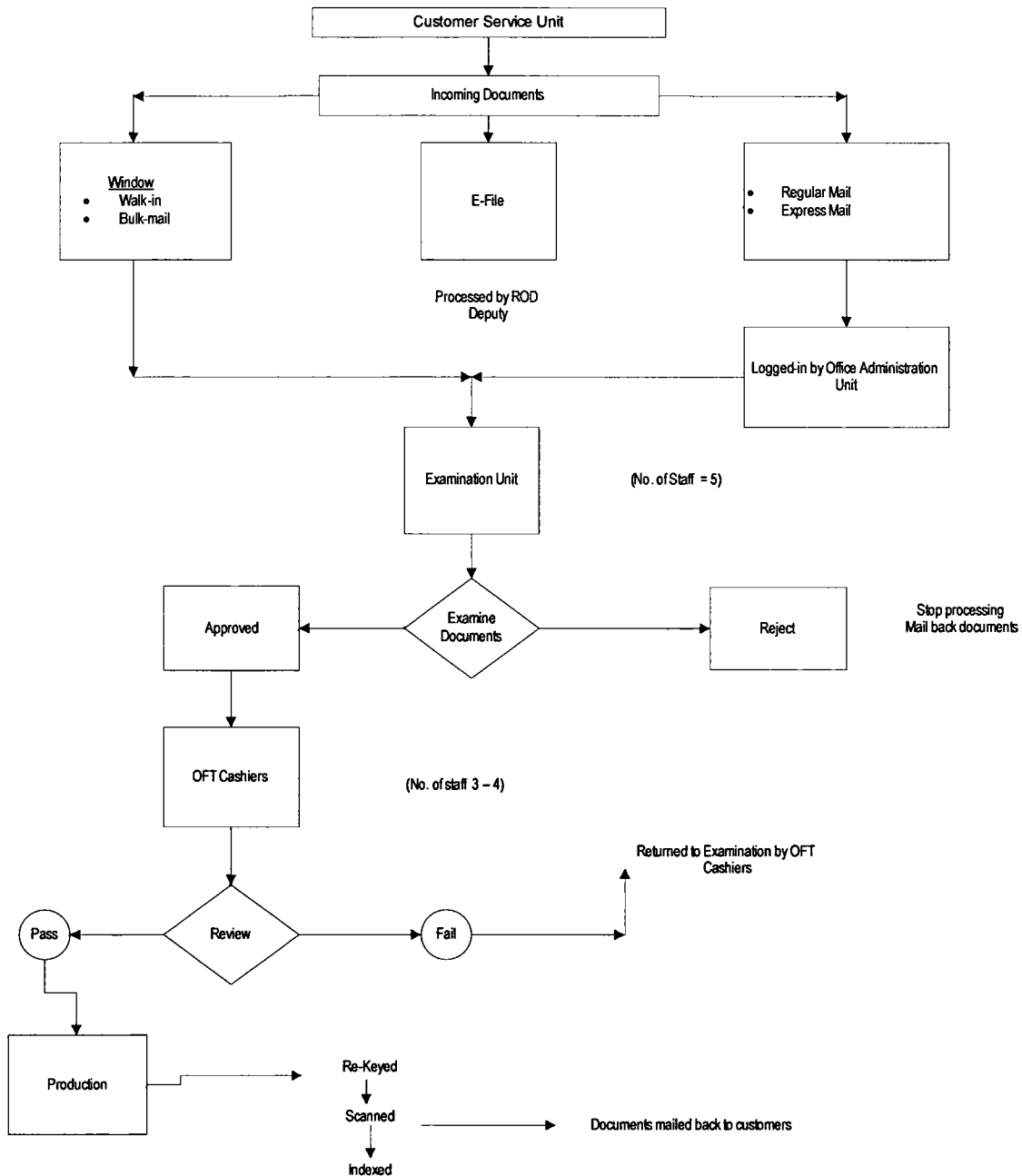
**Notes:** <sup>1</sup> Totals may not agree due to rounding.

<sup>2</sup> Amounts included in this report represent the cash receipts prior to adjustments.

**Source:** System of Accounting and Reporting (SOAR) for General Ledger Account 3100 and  
TCode 190 – Cash Receipts



## Appendix B - Recorder of Deeds Work Flow Process Before June 28, 2010

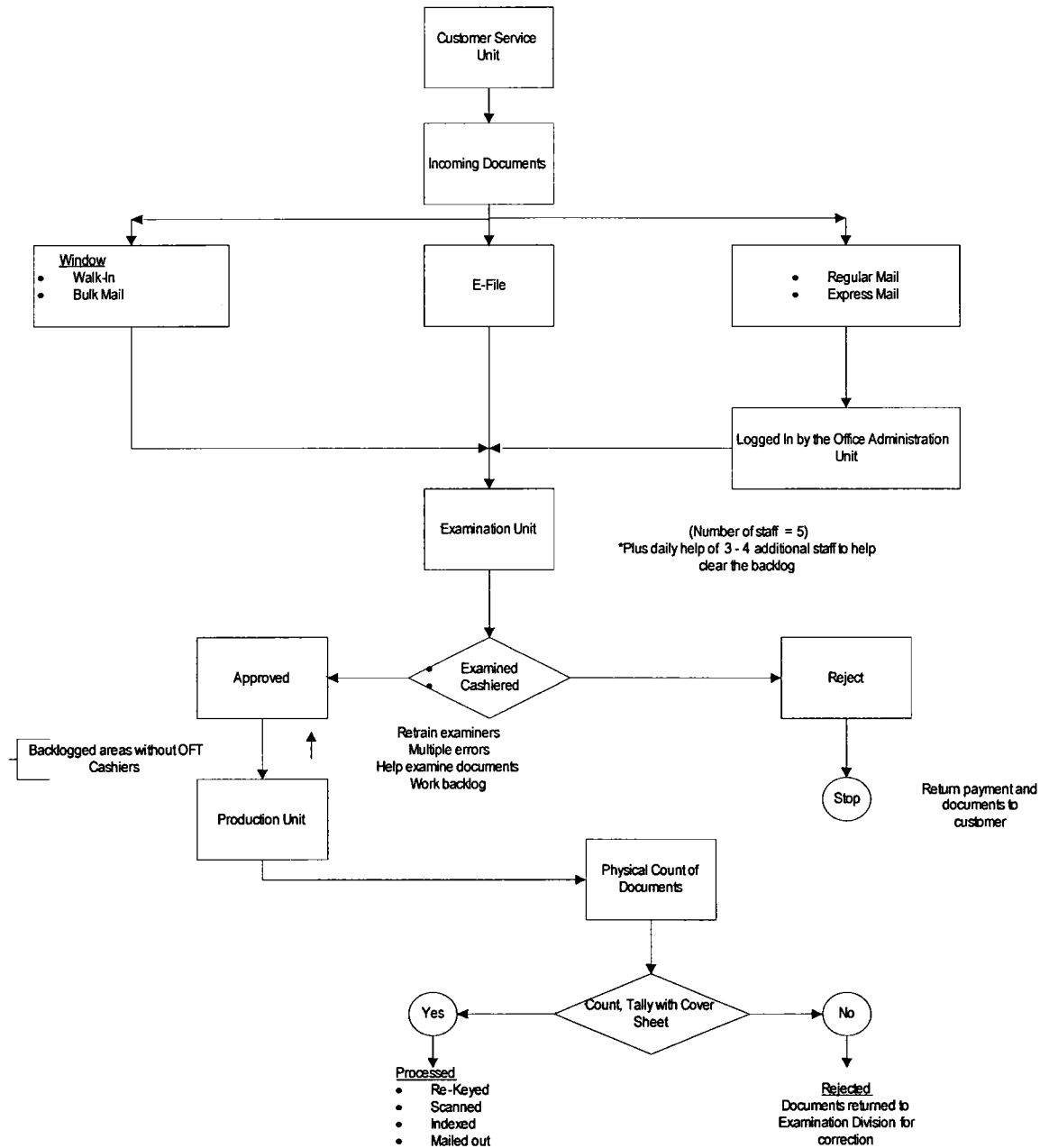


Note:  
Volume and work fluctuates daily

Source: Various ROD interviews & walk throughs

Date: Various Dates

## Appendix C – Recorder of Deeds Work Flow Process After June 28, 2010



Note:  
Volume of work fluctuates daily

Source: Various ROD interviews & walk throughs

Date: Various Dates

